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CLERK OF THE CIRCUIT COURT AND COMPTROLLER
PINELLAS COUNTY, FLORIDA


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TO: Claretha Harris, Chief Deputy Director
Finance Division

FROM: Hector Collazo Jr., Inspector General/Chief Audit Executive 
Division of Inspector General

DIST: Ken Burke, CPA, Clerk of the Circuit Court and Comptroller
Mark Woodard, County Administrator
Jeanette Phillips, Director, Finance Division

SUBJECT: Audit of Existing Bank Accounts for the Board of County Commissioners and the
Clerk of the Circuit Court and Comptroller

DATE: August 3, 2018

We have completed an unannounced limited audit of the existing bank accounts for the Board of County Commissioners (BCC) and the Clerk of the Circuit Court and Comptroller (Clerk). The Clerk's Division of Inspector General, Audit Services (IG), is responsible for performing audits of existing bank accounts on a periodic basis (continuous audit). Our previous review resulted in Audit Report No. 2015-22, issued July 16, 2015.

The primary purpose of continuous audits is to ensure that the appropriate internal controls, safeguards, and policies and procedures are being followed, safeguarding the county funds under your departmental control. The objective of this continuous audit was to determine if all bank accounts for the BCC and the Clerk are authorized and held in qualified public depositories.

Florida Statutes require Pinellas County to deposit all collections in a state approved qualified public depository. A qualified public depository is a bank or savings association that has:

- A branch office(s) authorized to receive deposits in Florida
- Federal Deposit Insurance Corporation (FDIC) deposit insurance



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- Meets the requirements of Florida Statute Chapter 280
- Been designated by Florida's Chief Financial Officer to accept deposits from governmental units in the state of Florida

Our limited audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and the *Principles and Standards for Offices of Inspector General*, and accordingly, included such tests of records and other auditing procedures, as we considered necessary in the circumstances. The audit period was October 1, 2016 through December 31, 2017. However, transactions and processes reviewed were not limited by the audit period.

During the audit, we mailed confirmations to all bank and credit union headquarters within the state of Florida, and full service cyber virtual financial institutions. We received a response rate of approximately 66%. We reviewed responses to determine if open accounts in the name of Pinellas County, or using Pinellas County's Federal Employer Identification Numbers, are authorized. We determined that all bank accounts for the BCC and Clerk are authorized, and held in qualified public depositories.

We appreciate the cooperation shown by the staff of the Finance Division during the course of this audit.